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## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

IN RE:

SUPREMA SPECIALTIES, INC., et. al.,

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Case No. 02-10823 (JMP) Chapter 7

Substantively Consolidated

KENNETH P. SILVERMAN, ESQ., THE CHAPTER 7 TRUSTEE OF THE ESTATE OF SUPREMA SPECIALTIES, INC., SUPREMA SPECIALTIES WEST, INC., SUPREMA SPECIALTIES NORTHEAST, INC., AND SUPREMA SPECIALTIES NORTHWEST, INC.,

Adv. Pro. No. 04-03661 (JMP)

Plaintiff,

Debtors.

- against -

BDO SEIDMAN LLP,

Defendant.

-----X

**DESIGNATION BY APPELLEE** KENNETH P. SILVERMAN, ESQ., THE CHAPTER 7 TRUSTEE FOR THE ESTATE OF

SUPREMA SPECIALTIES, INC. ET AL. OF ADDITIONAL ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL OF BDO SEIDMAN, LLP

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Kenneth P.

Silverman, Esq., the Chapter 7 Trustee of the substantively consolidated estates of Suprema

Specialties, Inc., et al. (the "Appellee"), hereby designates the following additional items to be

included in the record on appeal.<sup>1</sup>

Appellee expressly reserves the right to amend or supplement this designation of additional items to be included in the record on appeal.

## Designation of Additional Items to be Included in the Record on Appeal

- 1. Docket Number 6, entered 10/14/04: Third-Party Complaint against Wall Street Cheese, LLC, LNN Enterprises, Inc., West Coast Commodities, Inc., California Milk Market, Villa D'Este Importing, Inc., Battaglia & Co., Inc., Packing Products, Inc. and Robert Quattrone, Lawrence Fransen, Robert Quattrone, George Vieira, John Van Sickell, Anne Cocchiola, Arthur Christensen, Steven Venechanos, Mark Cocchiola filed on behalf of BDO Seidman, LLP:
- 2. Docket Number 14, entered 11/30/04: Motion to Consolidate for Trial filed on behalf of BDO Seidman, LLP;
- 3. Docket Number 16, entered 12/01/04: Opposition to The Motion By BDO Seidman, LLP to Consolidate Certain Adversary Proceedings and to Vacate the January 21, 2004 Order Directing the Clerk of the Court to Seal Certain Documents filed on behalf of the Chapter 7 Trustee;
- 4. Docket Number 33, entered 2/23/05: Memorandum of Law in Support of Motion to Dismiss filed on behalf of BDO Seidman, LLP;
- 5. Docket Number 38, entered 3/11/05: Memorandum of Law / Trustee's Memorandum of Law in Opposition to Defendant BDO Seidman LLP's Motion to Dismiss Adversary Proceeding filed on behalf of by Kenneth P. Silverman;
- 6. Docket Number 46, entered 3/16/05: Reply to Motion to dismiss trustee's complaint for failure to state cause of action filed on behalf of BDO Seidman, LLP.

Dated: Jericho. New York August 22, 2007

Silverman Perlstein & Acampora LLP Attorneys for Kenneth P. Silverman, Esq. the Chapter 7 Trustee

s/ Jay S. Hellman By:

> Jay S. Hellman (JSH#6038) A Member of the Firm 100 Jericho Quadrangle, Suite 300 Jericho, New York 11753 (516) 479-6300

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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IN RE:

SUPREMA SPECIALTIES, INC., et. al.,

Case No. 02-10823 (JMP)

Chapter 7

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Adv. Pro. No. 04-03661 (JMP)

KENNETH P. SILVERMAN, ESQ., THE CHAPTER 7 TRUSTEE OF THE ESTATE OF SUPREMA SPECIALTIES, INC., SUPREMA SPECIALTIES WEST, INC., SUPREMA SPECIALTIES NORTHEAST,

INC., AND SUPREMA SPECIALTIES

NORTHWEST, INC.,

Plaintiff,

Debtors.

- against -

BDO SEIDMAN LLP,

decided on appeal:

Defendant.

-----X

**COUNTER-DESIGNATION BY APPELLEE** KENNETH P. SILVERMAN, ESQ., THE CHAPTER 7 TRUSTEE FOR THE ESTATE OF SUPREMA SPECIALTIES, INC., ET AL., OF ISSUES TO BE DECIDED ON APPEAL OF BDO SEIDMAN, LLP

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Kenneth P. Silverman, Esq., the Chapter 7 Trustee of the substantively consolidated estates of Suprema Specialties, Inc., et al. (the "Appellee"), hereby submits this counter-designation of issues to be

JSH/D250202v/F044278

## **Counter-Designation of Issues On Appeal**

- 7. Was the Bankruptcy Court's Order denying BDO Seidman LLP's ("BDO") motion to dismiss the Trustee's complaint jurisdictionally proper?
- 8. Did the Bankruptcy Court correctly conclude that New York Law applies to this adversary proceeding when (a) BDO's engagement letters, which were drafted by BDO, specifically provide that disputes are to be resolved in accordance with New York law, and (b) BDO was required to obtain a pre-release review of any filings made by Suprema Specialties, Inc., a New York corporation, by BDO's Regional Technical Advisor and National SEC Director?
- 9. Does the New Jersey Affidavit of Merit Statute (§2A:53-A-27, the "New Jersey Statute") apply in this Adversary Proceeding so that dismissal with prejudice is warranted when (a) the New Jersey Statute conflicts with the Federal Rules of Civil Procedure, (b) extraordinary circumstances exist that would excuse compliance with the New Jersey Statute, and (c) the Trustee has substantially complied with the New Jersey Statute?

Dated: Jericho, New York August 22, 2007

**Silverman PerIstein & Acampora LLP** Attorneys for Kenneth P. Silverman, Esq. the Chapter 7 Trustee

By: s/ Jay S. Hellman

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